



Approved for Release
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Date

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

OFFICE OF CHIEF ADMINISTRATION OFFICER
REAL PROPERTY, FACILITIES AND LOGISTICS OFFICE
LOGISTICS OPERATIONS DIVISION
PERSONAL PROPERTY MANAGEMENT BRANCH

PROPERTY BULLETIN #003, FY 2010

SUBJECT: Guidance for Reconciling the Unreconciled Payments Reports and Requirements for Supporting Documentation

EFFECTIVE DATE: June 18, 2010

EXPIRATION DATE: Effective until canceled or superseded

SUPERSEDES: Not Applicable

BACKGROUND: The Unreconciled Payments Report (UPR) reconciliation is NOAA's management tool to strengthen controls over personal property management. NOAA maintains two systems of record for personal property: (1) Sunflower, the personal property management system, and (2) Commerce Business System (CBS), the financial system. When a payment is made in the financial system using object class code 31, which is used for accountable and capitalized assets, there should be a corresponding record in the personal property management system. The Personal Property Management Branch (PPMB) reconciles these payments in CBS to property records in Sunflower. Payments that are not matched to a corresponding property record are shown on the UPR.

Line and Staff Offices should research all unreconciled payments to determine if the corresponding property record should have been entered into Sunflower. Not all unreconciled payments, however, require corresponding property records in Sunflower and should be suppressed from the UPR (i.e., Construction-Work-In-Process (CWIP) payments). Object class 31 payments for construction do not accurately reflect the total value of the CWIP asset and should not be included in Sunflower until a NOAA Form 37-6 is received. The value of a CWIP constructed asset includes all costs after concept development/feasibility stage needed to bring the asset to the required form and location of its intended use. Some of these costs and payments are recorded in object class codes other than 31.

PPMB identified the need to establish guidance on what constitutes an appropriate UPR suppression and what supporting documentation is required. As a result, two UPR reports will be prepared to differentiate between CWIP and Non-CWIP payments.

PURPOSE: The purpose of this bulletin is to provide guidance for Line, Staff, and Corporate Offices (L/S/CO) to properly reconcile payments on the UPR reports, request suppression of certain payments appearing on the UPR report, and to establish requirements for supporting documentation.

PROCEDURES: The property custodians in each Line, Staff and Corporate Offices (L/S/CO) are responsible for reconciling the payments appearing on the UPR reports monthly. There are two UPR reports that are will be created monthly: the Non-CWIP UPR Report and the CWIP UPR Payments Report. These reports are distinguished by the project codes used in recording the payments.

The Non-CWIP UPR report contains all payments made using object class 31 which do not use CWIP project codes. The CWIP UPR Payments Report includes all payments made using object class 31 with CWIP project codes¹. These payments include those made in CBS during the current month and those not previously certified against object class code 31 by document number, organization code, CWIP project code, task code, object class and dollar amount. Payments are certified when they are matched to cumulative data in Sunflower.

Procedures to Reconcile the Non-CWIP UPR Report

The Non-CWIP UPR report is posted on the PPMB’s website and updated every Tuesday and Friday. PPMB distributes a download of UPR transactions by line offices to the property manager in each L/S/CO. On a monthly basis, property managers should complete the reconciliation and submit the NOAA Personal Property UPR Certification along with the reconciled UPR report or at a minimum, acknowledge the transactions on the UPR report via email to the PPMB line office representatives by the first Wednesday of each month.

Property custodians should upload supporting documentation in the CD 50/52 Transaction Menu – *Create New Asset* request form so that the documentation is a part of the record when it appears in the edit interface in Sunflower. In addition, the property custodian can request suppression of payments appearing on the UPR and/or the related asset, if applicable, with written justification and supporting documentation. Supporting documentation would include such items as purchase orders, invoices, bank card statements, contracts, lease determination worksheet, memorandum, and approved summary level transfers (SLT) and document level transfer (DLT).

Below is a listing of payment types appearing on the UPR that property custodians can request suppression of:

- Incorrect Object Class Code Applied – payments that are incorrectly coded to object class code 31 for assets that are not accountable or capitalized personal property should be suppressed; payments that are incorrectly coded to the 3rd and 4th digits of object class code can be suppressed.
- Corrections – the asset is entered into Sunflower with an incorrect documentation number and a correction is needed for proper reconciliation.
- Accounted For – the asset has already been entered into Sunflower; however the payment still appears on the UPR.

¹ CWIP project codes where the CBS 7 digit project code has **either** a “4” as the second digit (ORF) **or** has both a “2” as the second digit and an “F” as the fourth digit (PAC).

- Credit – the credit transaction is for a previous purchase in which the asset has now been returned to the vendor and is no longer in Sunflower.
- Non-NOAA Owned – payments made for property that is not owned by NOAA and therefore not in Sunflower.
- Not Accountable – the asset does not meet the criteria for an accountable asset; i.e. office furniture costing over \$5,000 but less than \$200,000 is coded to object class code 31-20 and is not an accountable asset.
- Lease Payments – payments made for leased assets can be suppressed.
- Other – the asset is purchased by NOAA but then is transferred to another agency.

Procedures to Reconcile the CWIP UPR Payments Report

The CWIP UPR Payments Report will be posted on PPMB's web site by the 3rd business day of the following month. This report should reflect new CWIP payments made during the month and any payments that have not been previously certified. Each Line Office Property Manager should submit a certification to the PPMB Line Office representative by the 15th of the month for CWIP project codes they are responsible for. PPMB Line Office representatives are responsible for the following:

- Following up with the line office if the certification is not received by the 15th of the month;
- Reviewing the certification to determine if the line office has submitted adequate supporting documentation for assets that should have been entered into Sunflower; and
- Ensuring that such assets have been entered into Sunflower.

REFERENCES: NOAA UPR Reconciliation Policy, http://www.pps.noaa.gov/New_menu/uprpol.htm
Object Classification Codes, <http://www.corporateservices.noaa.gov/~finance/objectclasses.html>.

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